

The Lovington Leader.

A. J. Terry.

J. Le Roy Lancaster

TERRY & LANCASTER
Publishers.

J. Le Roy Lancaster.

Editor.

Published Every Friday at

Lovington - - - - - New Mexico.

Entered as second-class matter February 11, 1910, at the post office at Lovington, New Mexico, under the Act of March 3, 1879.

Published weekly and devoted to the interest of Lovington and the PLAINS country.

SUBSCRIPTION PRICE \$1.00 PER YEAR

If it is a fact, as the County Commissioner's seem to prefer that we believe, that nothing can be done to relieve the taxpayers of the Plains of the burden of taxes now upon them the next time they take a notion to allow the sheriff \$25 a day each for taking a bunch of crazy people to the asylum, let's all go.

This tax business reminds us of the old story of the colored man sent to jail. A lawyer passed the cell window. Ascertaining the charge against Sambo, he remarked, "why, Sambo, they sent you to jail for that?" "Oh! yes, dey kin, boss," said Sambo. "But I tell you they can't," said the lawyer. "I am one of the best lawyer's in this town, and I tell you they can't put you in jail on any such charge." And Sambo answered, "well, boss, I guess you sees I's in here, don't you?"

No sophistry will placate the tax burdened citizen of the Plains. He knows he's "in there."

It's no use. A weekly's too slow for Lovington. Can't write a local and say a fellow's gone before it gets cold he's back again; and before we can get out a paper telling his friends he's back again he's gone again, out again, and in again. With seventy-five lightning speed motors ever ready with the spark on again and never off again, we just can't tell it as fast as it happens again. Before we could write a half-field into Oklahoma he was back again at home again. Before we got Ed Love to Santa Fe he was in again and gone again. Before we got the ear of "diplomats" to Hope they were here again and wished they'd been there again. Think we'll just lit 'em again and quit 'em again, in again, on again, gone again; off again, back again; there again here again; stop again, start again; never turn her off again; Johnagin, Flanagan, Peterkin, Holligan.

Read Gov. McDonald's statement as to taxation, and see for your selves whether livestock valuations were raised along with other property. And yet we have not heard a gentleman who is a Democrat on the Plains, raise a howl at Gov. McDonald.

In all the discussions of taxation we note nothing in the press about the amount of taxes paid by the mining companies. With property bearing many millions of dollars each year how much taxes do they pay? From what we see of Colorado the mines sometimes need government aid. How much taxes do they pay in New Mexico.

A number of our friendly contemporaries have done the Hon. R. F. Love the courtesy of making reference to his indorsement by a massmeeting of citizens recently. We note, however, an ominous silence on the part of the Carlsbad Current.

Monument Notes

Whit Knowles and wife gave a dance at their home Thursday night all report a pleasant time.

W. G. MacArthur made a trip to Santa Fe last week.

M. L. Thom was on our streets Saturday.

Miss Jennie Linn is back on the Plains again.

Mrs. B. V. Culp was in town Monday.

Mr. and Mrs. Bob Williams were in town this week.

Henry Record had the misfortune of getting kicked last week.

Mrs. T. P. Bingham is visiting her son Sam.

Jay Bird and family passed thru town Thursday enroute to Lubbock Tex.

B. V. Culp, T. S. Bingham, Will Terry and Elbert Shipp, started to Lubbock with their steers last week. They had about 500 steers.

Myrtle Blackman spent Sunday with Maude Harris.

Mary Frances Bin, die Lee Harris were in town Saturday. Chatter Box

Tom Johnson Insane

Whit Knowles and Roy Cummings came in yesterday afternoon bringing the terror of the Plains. Tom Johnson who has been acting queer for some time and it was the general opinion that he was insane but recently his actions have become more wild than formerly, even when he shot up Lovington. When they arrived in town and took him to the jail he decided to make it unpleasant for Bob Armstrong and proceeded to pull a hand full of hair from the devoted head of the genial deputy. He was conveyed to Roswell this morning to stand examination for insanity before the district judge.

Current require a constitutional amendment, increase the valuation of property for assessment? Is New Mexico not worth more than its present valuation of 170,000,000?

The government belongs to the people. They wanted a state. I think any reason why tax payers should not be honest with themselves, their neighbors and the state and pay their just and lawful share for state government is unworthy.

GOVERNOR Governor of New Mexico. Roswell Morning News.

McDonald and Taxes

Editor Morning News: The governor does not make any tax levies.

The only power that he has in regard to assessments is as a member of the state board of equalization.

This board is composed of the attorney general, secretary of state, auditor, traveling auditor and governor. Three of these are democrats and two republicans. Four members of this board are state officers who are elected by the people and therefore under no probable influence except that of the people who elect them. The action taken by the state board of equalization in regard to general increase of valuations of property was unanimous, every member of that board voting in favor of it. I am not attempting in any way to avoid my share of the responsibility and will stand all of it if it any comes. I will show the where any good to the state can be accomplished thereby.

Now, what is the tax trouble? What caused it? And who is responsible? Some people say it is the governor, some say the state board of equalization, some the local assessing officers. Every tax payer who understands it all, knows it has not been, nor is it now, so much the fault of the law as it is the failure to enforce that law by officials who ought to be efficient and honest but who evidently lack something.

In 1911 the full value of all property as assessed was about \$60,000,000 for taxation. In 1913 the value for assessment was over \$80,000,000 and this was only one-third of the full value. I doubt whether any well informed citizen will say publicly that he believes we have less than \$450,000,000 of property that ought to be taxed and must be taxed fairly and honestly before the tax problem can be solved at all satisfactorily.

The statesboard fixes values on railroads and other public service corporations and on banks and livestock for original assessment, and the county commissioners and assessors on all other property. Compared with 1911 we have the following increase for 1913:

Railroad values from \$15,689,091 to \$28,274,823.00
Telegraph and telephone increase..... 103,541.00
Banks, increase..... 301,430.00
Cattle, increase..... 2,671,052.00
Sheep and Goat increase 97,897.00
Horse and mule increase 343,896.00
Swine and burros, increase 18,923.00
This is the total increase of \$16,220,771.00

The board finally raised Calfax County coal lands \$3,102,500.

Besides this the increase on account of exemptions being taken from the full value, this being the construction of the law as limited by the constitution, placed upon it in every county in the state except Chaves and the Santa Fe district, so far as I know, was \$2,192,177.00. Therefore, under the assessments as originally made by the assessors and county commissioners, the value of all other property in the state an increase of \$5,205,980 over 1911, when values were not on an average of over 20 per cent according to the judgment of every experienced tax dodger, as well as all fair tax payers.

In making raises, the state board made more investigation than some people appear to think. The raises by counties were to get the counties nearer equal. The general or blanket raises were on classes of property the totals of which were lower for 1913 than 1912 when valuations generally were not more than 25 per cent.

We could not reach individual assessments and we had a right to assume that county officers had full values equally on all classes of property as the law directs. These officers have the time and the money to enable them to do the work as it ought to be done. The state board did the best it could with limited time, practically no funds to employ any one to assist, and in some cases indifferent or hostile local assessing officials.

Why are values higher? Because there is only one just way to assess and that is to get every man's property on the tax roll for its value as required by law, so that taxes may fall equally on all according to the property owned. I urged proper legisla-

tion in my message to the legislature in 1912, and in 1913 I used the following language, among other things:

We have never had a definite tax system that has been capable of dealing with personal greed and prejudice and local envy and discrimination.

A fair valuation and lower rates of taxation is what we must have, if we intend to make our state attractive to capitalists and home seekers.

I now again more particularly recommend that the board of equalization be given power to change individual and corporate assessments, and that an appropriation be made for the board to employ competent help to go into the counties and obtain such information for the board as may be necessary to enable it to make a better and a fairer assessment.

I further recommend that the legislature provide a tax commission to take up the whole tax question in order to get the best possible solution that might be practicable and feasible for New Mexico.

In response to my recommendations we obtained \$200 for the state board of equalization, no increase of the board's power to meet the emergency of the situation, and no tax commission. Instead we have an amendment to the constitution presented to be voted on at the next election, that would do away with the board of equalization with nothing to take its place, and also eliminate several other provisions of revenue chapter of the state constitution.

There is no reason that I can see why county taxes should be much more than in 1912. The fact is, they should be less for the average taxpayers, unless the county commissioners have failed to reduce the levies as valuations increased. School taxes and road taxes, are I believe generally higher all over the state than a few years ago. This comes from a proper and laudable desire for better schools and better roads. The small tax payer feels the increase on account of the exemption change.

Formerly many escaped taxation entirely by reason of taking \$200 from a low valuation.

The cause of increased state taxes over territorial results from the fact that the federal government formerly paid the expenses of the legislature which amounted to about \$125,000 for the two sessions recently held and the following salaries and expenses were paid the same way or were provided in addition to those formerly paid. Supreme court, \$18,000; district courts, \$10,500; corporation commission, \$6,000; and other salaries and expenses, \$5,000.

The increase in appropriations provided by the legislature for educational institutions is \$50,000 more than for 1911, the first year of territory. The San Diego exposition appropriation is \$50,000 for two years and there is \$5,000 each year for the state fair. The governor does not make the appropriations. He can veto reports to them, but cannot cut out any part of any item without taking it.

The first legislature, provided for issuing 200,000 certificates of indebtedness, the full limit allowed by law, to meet deficiencies already existing under the territory and created under state government the first year by reason of the failure of appropriations made by the first territorial legislature to meet increased expenses under the state government.

These certificates at the rate of 10,000 each year with accrued interest must now be paid as well as similar certificates issued in 1909.

There was also appropriated in 1913 to pay deficiencies occurring chiefly before statehood about 35,000.

The appropriation for interest of sinking fund made in 1912 was 30,000; for interest and sinking fund in 1913, 164,000.

Under the state constitution the tax levy for state purposes, being salaries, expenses, etc., and all extraordinary appropriations, is limited to four mills, which includes the one mill for roads. The valuation for 1913 as fixed by the board of equalization with this levy will fall short of the necessary revenue to meet the demand.

This is the only trouble with our revenue. The levy will not produce the funds required. What is to be done? Increase the levy? That will (Continued on 2nd, column.)

First Territorial Bank OF LOVINGTON

CAPITAL \$30,000

OSCAR THOMPSON, Pres.
JEFF D. HART, Vice Pres.

J. S. EAVES, Cashier
C. L. CREIGHTON Asst.

TAILOR SHOP

Suits Cleaned and Pressed, Orders Taken for Tailor Made Clothes.
Lee Haywood Proprietor.

Lovington Automobile Co

Is prepared to do all kinds of repair work. Inner tube vulcanizing a specialty. We carry a complete line of accessories.

The best Gasoline and Lubricating goes into your car well strained.

Air cooled engine oils. Lathe work

We thread any size piping or casing.

Phone 25.

Lovington Grocery & Dry Goods Company.

DEALERS IN DRY GOODS GROCERIES, GRAIN AND HAY.

Lovington, N. M.

P. S. EAVES & CO.

The Home of the Robert Johnson & Rand Shoes.

We are having New Goods arriving all the time, and are gradually filling up our shelves to a full and complete stock.

We will appreciate a portion of your buying and guarantee the best of accommodations.

GOOD GOODS, RIGHT PRICES.

We Are At Your Service

and

Will Treat You Right.

KEMPLUMBER CO.,

Artesia, Hagerman, Roswell, Elida,